

Office of Chief Counsel
Internal Revenue Service

memorandum

CC:NER:PEN:PHI:TL-N-8412-98
DABreen

date: **MAR 01 1999**

to: Frank Koneski. Case Coordinator, King of Prussia POD,
Pennsylvania District

from: Assistant District Counsel, Pennsylvania District, Philadelphia

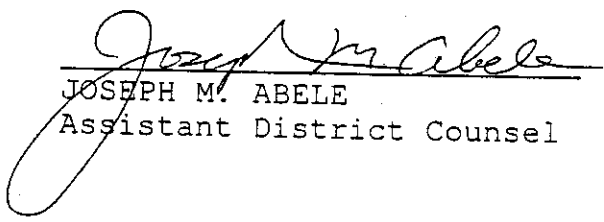
subject: [REDACTED] - [REDACTED]

This memorandum is in response to an inquiry from Revenue Agent Barry Follis concerning the proper form to be used to extend the statute of limitations for [REDACTED]

[REDACTED] Mr. Follis's inquiry states that [REDACTED] was formed under Delaware law as a limited liability corporation. He states further that this LLC filed a partnership return, Form 1065, for the short years ending December 31, [REDACTED] and October 1, [REDACTED]

As previously advised orally at the audit site, the proper form for extending the statute of limitations for this entity is Form 872-P.

If you or Mr. Follis have any additional questions, please call Senior Attorney David A. Breen at 215-597-3442.


JOSEPH M. ABELE

Assistant District Counsel

cc: ARC(LC)NER
ACC (Field Service)

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